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November 26, 2008

Marlene H. Dortch
Office of the Secretary
Federal Communications Commission
445 12th Street, SW
Washington, DC 20554

RE: *In the Matters of - High-Cost Universal Service Support, WC Docket No. 05-337; Federal-State Joint Board on Universal Service, CC Docket No. 96-45; Lifeline and Link Up, WC Docket No. 03-109; Universal Service Contribution Methodology, WC Docket No. 06-122; Numbering Resource Optimization, CC Docket No. 99-200; Implementation of the Local Competition Provisions in the Telecommunications Act of 1996, CC Docket No. 96-98; Developing a Unified Inter-carrier Compensation Regime, CC Docket No. 01-92; Inter-carrier Compensation for ISP-Bound Traffic, CC Docket No. 99-68; IP-Enabled Services, WC Docket No. 04-36*

Dear Secretary Dortch:

Attached please find the Comments of the Massachusetts Department of Telecommunications and Cable on the Further Notice of Proposed Rulemaking issued by the Federal Communications Commission on November 5, 2008, and published in the Federal Register on November 12, 2008.

Should the Commission require any additional information concerning this matter, kindly contact me at (617) 368-1120.

Respectfully submitted,

_____/s/_____
Geoffrey G. Why
General Counsel